

# IRS News Release

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## IRS Seeks New Issues for the Industry Issue Resolution Program

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WASHINGTON — The Internal Revenue Service is encouraging business taxpayers, associations, and other interested parties to submit tax issues for the Industry Issue Resolution (IIR) Program. The submission of business tax issues where the tax treatment is uncertain, frequently disputed, or burdensome must be received by March 31, 2005.

The objective of the IIR program is to resolve business tax issues common to significant numbers of taxpayers through new and improved guidance. In past years, issues have been submitted by associations and others representing both small and large business taxpayers, resulting in tax guidance that has affected thousands of taxpayers. Recent results of the IIR program include:

- Adding a new Schedule D (Form 941), making it easier for taxpayers to provide IRS information about employment tax discrepancies created by an acquisition, statutory merger or consolidation (Revenue Procedure 2004-53).
- Providing guidance that eliminates the controversy on when insurance companies making incentive payments to health care providers will be permitted to deduct those payments. (Revenue Procedure 2004-41)

For each issue selected, an IIR team of IRS and Treasury personnel gather relevant facts from taxpayers or other interested parties affected by the issue. The goal is to recommend guidance to resolve the issue. This benefits both taxpayers and the IRS by saving time and expense that would otherwise be expended on resolving the issue through examinations.

The IRS reviews submissions semi-annually, after March 31 and August 31 of each year. All requests received by March 31, 2005, will be considered for IIR project selections that are expected to be included in the 2005-2006 Treasury and IRS Guidance Priority List.

The IIR project submission procedures and selection criteria are in Revenue Procedure 2003-36 which is available on the IIR program web page on IRS.gov.